

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

SPECIAL CIVIL APPLICATION No 3921 of 1985

For Approval and Signature:

Hon'ble MR.JUSTICE S.K.KESHOTE

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1. Whether Reporters of Local Papers may be allowed to see the judgements?
2. To be referred to the Reporter or not?
3. Whether Their Lordships wish to see the fair copy of the judgement?
4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder?
5. Whether it is to be circulated to the Civil Judge?

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MUNI. CORPN. OF AHMEDABAD

Versus

AUTO PARTS DISTRIBUTORS

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Appearance:

MR BK BHATT for Petitioner

None present for Respondents

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CORAM : MR.JUSTICE S.K.KESHOTE

Date of decision: 09/10/97

ORAL JUDGEMENT

1. This special civil application is directed by the petitioner against the judgment dated 16-8-1984 passed in M.V. Appeal No.834/84 by the Small Cause Judge, Court No.2 at Ahmedabad. The matter pertains to the year 1983-84 and for this year the petitioner has fixed the gross rateable value of the premises at Rs.16940/-.

2. Dissatisfied with this assessment of the gross

rateable value, the respondent filed an appeal before the learned Court below and under the impugned judgement, the Court below has fixed the letting rate of the cellar at 15 paise per sq. ft. The disputed premises is situated in Shahpur-II B bearing Survey No.3259+3278/A part/Cellar 1,2 & 3. This premises is admittedly used for business purpose by the respondent-tenant.

3. The learned counsel for the petitioner contended that the learned Court below has not given any reason whatsoever to fix the gross rateable value of the premises at 15 ps. per sq. ft..

4. I have given my thoughtful consideration to the submissions made by the learned counsel for the petitioner, perused the special civil application and the impugned judgment.

5. I find sufficient merits in this contention. The learned Court below has not given any reason not to accept the gross rateable value of the premises which has been fixed by the petitioner. While dealing with the appeal in the matter of property tax, where the assessment has been made for the gross rateable value of the premises, it is obligatory on the part of the learned court below, where it decides to reverse the order, to give out cogent and justified reasons of its disagreement, which precisely has not been done in the present case. Without doing so it could not have reversed the order of the taxation authorities.

6. In the result, this special civil application succeeds and the same is allowed. The order of the Small Cause Judge, Court No.2 at Ahmedabad dated 16-8-1984 passed in M.V. Appeal No.834/84 is quashed and set aside. Rule is made absolute.

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